

<h1 style="margin:0;">PROMESA COVER SHEET</h1> <p style="margin:0;">(Instructions on Reverse)</p>		<h1 style="margin:0;">CASE NUMBER</h1> <p style="margin:0;">(Court Use Only)</p>	
PLAINTIFFS (DEBTOR, if Title III Petition; ISSUER, if Title VI Application) The Special Claims Committee of The Financial Oversight and Management Board for Puerto Rico, by and through its Members and the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, as co-trustees respectively, of The Commonwealth of Puerto Rico		DEFENDANTS International Business Machines Corporation	
ATTORNEYS (Firm Name, Address, and Telephone No.) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> BROWN RUDNICK LLP Edward S. Weisfelner, Esq. Seven Times Square New York, NY 10036 Tel. (212) 209-4800 eweisfelner@brownrudnick.com Jeffrey L. Jonas, Esq. Sunni P. Beville, Esq. One Financial Center Boston, MA 02111 Tel.: (617) 856-8200 jjonas@brownrudnick.com sbeville@brownrudnick.com </div> <div style="width: 48%;"> ESTRELLA, LLC Alberto Estrella, Esq. USDC - PR 209804 Kenneth C. Suria, Esq. USDC - PR 213302 P. O. Box 9023596 San Juan, Puerto Rico 00902-3596 Tel.: (787) 977-5050 aestrella@estrellallc.com ksuria@estrellallc.com </div> </div> <div style="margin-top: 10px;"> CASILLAS, SANTIAGO & TORRES LLC Juan J. Casillas Ayala, Esq. USDC – PR 218312 Alberto J. E. Añeses Negrón, Esq. USDC – PR 302710 Israel Fernández Rodríguez, Esq. USDC – PR 225004 Juan C. Nieves González, Esq. USDC – PR 231707 Cristina B. Fernández Niggemann, Esq. USDC – PR 306008 PO Box 195075 San Juan, Puerto Rico 00919-5075 Tel.: (787) 523-3434 jcasillas@cslawpr.com aaneses@cslawpr.com ifernandez@cslawpr.com jnieves@cslawpr.com cfernandez@cslawpr.com </div>		ATTORNEYS (If Known)	
PARTY (Check One Box Only) <input checked="" type="checkbox"/> Debtor <input checked="" type="checkbox"/> Creditor <input type="checkbox"/> Trustee <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Other		PARTY (Check One Box Only) <input type="checkbox"/> Debtor <input type="checkbox"/> Creditor <input type="checkbox"/> Trustee <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Other	
CAUSE OF ACTION (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED) Action for avoidance of constructive fraudulent transfer under 11 U.S.C. 548 and 550; action for disallowance of claims under 11 U.S.C. 502; and action for avoidance of fraudulent transfer under 31 L.P.R.A. §§ 3491-3500.			
NATURE OF SUIT			
<div style="text-align: center;"> <input type="checkbox"/> PROMESA Title III Petition <input type="checkbox"/> PROMESA Title VI Application for Approval of Modifications <input type="checkbox"/> Other Federal Question <input checked="" type="checkbox"/> Adversary Proceeding <input checked="" type="checkbox"/> Demand \$13,356,238.00 </div> <p style="margin-top: 10px;"><i>If Adversary Proceeding is checked, number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc., below:</i></p> <div style="display: flex;"> <div style="width: 50%; vertical-align: top;"> FRBP 7001(1) - Recovery of Money/Property <input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property <input type="checkbox"/> 12-Recovery of money/property - §547 preference 1 13-Recovery of money/property - §548 fraudulent transfer 2 14-Recovery of money/property - other </div> <div style="width: 50%; vertical-align: top;"> FRBP 7001(7) - Injunctive Relief <input type="checkbox"/> 71-Injunctive relief - imposition of stay <input type="checkbox"/> 72-Injunctive relief - other FRBP 7001(8) Subordination of Claim or Interest <input type="checkbox"/> 81-Subordination of claim or interest FRBP 7001(9) Declaratory Judgment <input type="checkbox"/> 91-Declaratory judgment FRBP 7001(10) Determination of Removed Action <input type="checkbox"/> 01-Determination of removed claim or cause Other <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case) </div> </div>			
TITLE III CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES			
NAME OF DEBTOR The Commonwealth of Puerto Rico, et al.		CASE NO. 17-BK 3283-LTS	
DISTRICT IN WHICH CASE IS PENDING USDC – Puerto Rico		DIVISION OFFICE San Juan	NAME OF JUDGE Laura Taylor Swain

RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF	DEFENDANT	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH CASE IS PENDING	DIVISION OFFICE	NAME OF JUDGE
SIGNATURE OF ATTORNEY (OR PLAINTIFF) /s/ <i>Edward S. Weisfelner</i>		
DATE April 30, 2019	PRINT NAME OF ATTORNEY (OR PLAINTIFF) Edward S. Weisfelner	

THIS FORM IS TO BE USED EXCLUSIVELY FOR FILINGS RELATING TO THE PUERTO RICO OVERSIGHT MANAGEMENT AND ECONOMIC STABILITY ACT (PROMESA). FOR ADMINISTRATION PURPOSES **ONLY**, THE PUBLIC DOCKETS FOR PROMESA PROCEEDINGS UNDER TITLE III AND ADVERSARY PROCEEDINGS WILL BE MAINTAINED ON THE CASE MANAGEMENT/ELECTRONIC CASE FILING (CM/ECF) SYSTEM OF THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF PUERTO RICO. THESE CASES ARE UNDER THE JURISDICTION OF THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO.